

EXHIBIT 10

Reconciliation and Tracing Results - Leventhal Account

										BLMIS Bank Account Data			
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Transaction Type ^[1]	Transaction Description ^[1]	Deposit or Withdrawal	Check Or Wire	Reconciled to BLMIS Bank Records	BLMIS Bank Account ^[2]	Check Number	Check Bates Reference(s)	703 ID ^[2]
304364	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	5/11/2005	(500,000)	CW	CHECK WIRE	Withdrawal	Wire	Yes	703 Account			32931
8596	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	11/3/2005	(100,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	169097	JPMSAF0039818 MADWAA00355053-54	
4942	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	12/9/2005	(100,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	169695	JPMSAF0040468 MADWAA00364446-47	
41900	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	2/13/2006	(100,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	171999	JPMSAF0043015 MADWAA00363507-08	
267654	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	4/12/2006	(100,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	174117	JPMSAF0045383 MADWAA00376308-09	
123909	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	5/10/2006	(500,000)	CW	CHECK WIRE	Withdrawal	Wire	Yes	703 Account			37880
177386	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	8/16/2006	(150,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	177223	JPMSAF0048514 MADWAA00210541-42	
253910	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	9/18/2006	(150,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	177800	JPMSAF0049043 MADWAA00209638-39	
232513	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	11/14/2006	(150,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	179704	JPMSAF0050937 MADWAA00213326-27	
222183	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	12/14/2006	(150,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	180314	JPMSAF0051906 MADWAA00205544-45	
760	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	2/27/2007	(50,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	182748	JPMSAF0054107 MADWAA00203294-95	
243351	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	4/10/2007	(200,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	184699	JPMSAF0055992 MADWAA00267214-15	
285077	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	6/4/2007	(150,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	185811	JPMSAF0057038 MADWAA00278134-35	
293667	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	7/19/2007	(100,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	187709	JPMSAF0058838 MADWAA00272997-98	
299503	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	8/16/2007	(100,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	188197	JPMSAF0059284 MADWAA00280240-41	

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CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Transaction Type ^[1]	Transaction Description ^[1]	Deposit or Withdrawal	Check Or Wire	Reconciled to BLMIS Bank Records	BLMIS Bank Account ^[2]	Check Number	Check Bates Reference(s)	703 ID ^[2]
163781	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	10/2/2007	(150,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	189659	JPMSAF0060694 MADWAA00264182-83	
4643	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	12/3/2007	(75,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	191172	JPMSAF0062181 MADWAA00291548-49	
229076	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	1/3/2008	(60,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	192523	JPMSAF0063493 MADWAA00288473-74	
268783	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	1/30/2008	(125,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	193545	JPMSAF0064481 MADWAA00290721-22	
112052	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	4/11/2008	(25,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	195915	JPMSAF0066762 MADWAA00297885-86	
158062	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	6/4/2008	(70,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	196937	JPMSAF0067767 MADWAA00295874-75	
108382	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	8/12/2008	(35,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	199058	JPMSAF0069801 MADWAA00300480-81	

^[1] The information contained in these columns was obtained from the BLMIS customer statements.

^[2] The results of our analysis of the activity in the 703 Account and the 509 Account are set forth in Excel spreadsheets titled "JPMC 703 Account Activity - December 1998 to December 2008" and "JPMC 509 Account Analysis - December 1998 to December 2008", which are attached as **Exhibits 4** and **5**, respectively.

^[3] For withdrawals via wire transfers, the banking institution, the bank account number and the bank account holder are based on information contained in the JPMC Wire File and/or the 703 Account bank statements. For withdrawals via checks, the banking institution, bank account number and bank account holder are based on information contained on the back of the cancelled check, including the endorser of the check.

^[4] The copy of the cancelled check from BLMIS bank records was endorsed by "Stuart Leventhal 2001 Irr. Tr." for deposit into account xxxxx4119, which corresponds to an account at Sterling National Bank (*see* 10-04492_SNB_0000651-72). However, the bank records produced to the Trustee by Sterling National Bank do not reflect a \$200,000 deposit in April 2007 (*see* 10-04492_SNB_0000662). As the copy of the cancelled check from BLMIS bank records also includes multiple processing stamps from JPMorgan Chase, I have assumed that the check was deposited to a bank account at JPMorgan Chase. There were no records produced to the Trustee by JPMorgan Chase for months prior to January 2008 and therefore, I am unable to identify the bank account number into which this deposit was made.

Reconciliation and Tracing Results - Leventhal Account

							Tracing Results - per BLMIS Bank Records			Tracing Results - per Defendants' Bank Records				
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Transaction Type ^[1]	Transaction Description ^[1]	Banking Institution ^[3]	Bank Account Number ^[3]	Potential Bank Account Holder(s) ^[3]	Bank Transaction Date	Bank Amount	Bank Account Number	Bank Account Holder(s)	Bank Record Bates Reference(s)
304364	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	5/11/2005	(500,000)	CW	CHECK WIRE	n/a - prior to Two Year Period			n/a - prior to Two Year Period				
8596	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	11/3/2005	(100,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period				
4942	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	12/9/2005	(100,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period				
41900	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	2/13/2006	(100,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period				
267654	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	4/12/2006	(100,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period				
123909	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	5/10/2006	(500,000)	CW	CHECK WIRE	n/a - prior to Two Year Period			n/a - prior to Two Year Period				
177386	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	8/16/2006	(150,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period				
253910	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	9/18/2006	(150,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period				
232513	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	11/14/2006	(150,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period				
222183	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	12/14/2006	(150,000)	CW	CHECK	JPMorgan Chase	xxxxxxxx9965	Stuart Leventhal Irr Tr	n/a - records unavailable				
760	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	2/27/2007	(50,000)	CW	CHECK	JPMorgan Chase	xxxxxxxx9965	Stuart Leventhal Irr Tr	n/a - records unavailable				
243351	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	4/10/2007	(200,000)	CW	CHECK	JPMorgan Chase ^[4]	xxxxxx4119 ^[4]	Stuart Leventhal 2001 Irr Tr	n/a - records unavailable ^[4]				
285077	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	6/4/2007	(150,000)	CW	CHECK	JPMorgan Chase	xxxxxxxx9965	Stuart Leventhal Irr Tr	n/a - records unavailable				
293667	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	7/19/2007	(100,000)	CW	CHECK	Credit Suisse Securities	xxx-xx2-529	Stuart Leventhal 2001 Irr Tr	7/30/2007	100,000	xxx-xx2529	Stuart Leventhal 2001 Irrev TR Muriel Leventhal, Bruce Leventhal & Stuart Leventhal TTEES/Sonia Leventhal BEN	CSSU_Leventhal_00002270-75 at CSSU_Leventhal_00002274
299503	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	8/16/2007	(100,000)	CW	CHECK	JPMorgan Chase	xxxxxxxx9965	Stuart Leventhal Irr Tr	n/a - records unavailable				

Reconciliation and Tracing Results - Leventhal Account

							Tracing Results - per BLMIS Bank Records			Tracing Results - per Defendants' Bank Records				
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Transaction Type ^[1]	Transaction Description ^[1]	Banking Institution ^[3]	Bank Account Number ^[3]	Potential Bank Account Holder(s) ^[3]	Bank Transaction Date	Bank Amount	Bank Account Number	Bank Account Holder(s)	Bank Record Bates Reference(s)
163781	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	10/2/2007	(150,000)	CW	CHECK	JPMorgan Chase	xxxxxxx9965	Stuart Leventhal Rev Trust	n/a - records unavailable				
4643	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	12/3/2007	(75,000)	CW	CHECK	JPMorgan Chase	xxxxxxx9965	Stuart Leventhal Irr Tr	n/a - records unavailable				
229076	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	1/3/2008	(60,000)	CW	CHECK	JPMorgan Chase	xxxxxxx9965	Stuart & Sonia Leventhal Trust	n/a - records unavailable				
268783	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	1/30/2008	(125,000)	CW	CHECK	JPMorgan Chase	xxxxxxx9965	Stuart Leventhal Irr Tr	1/30/2008	125,000	xxxxxxx9965	Stuart E Leventhal or Sonia Leventhal	JPM-LEVENTHAL00000002 - 07 at JPM-LEVENTHAL00000004
112052	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	4/11/2008	(25,000)	CW	CHECK	JPMorgan Chase	xxxxxxx9965	Stuart Leventhal Irr Tr	4/14/2008	25,000	xxxxxxx9965	Stuart E Leventhal or Sonia Leventhal	JPM-LEVENTHAL00000014 - 17 at JPM-LEVENTHAL00000016
158062	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	6/4/2008	(70,000)	CW	CHECK	JPMorgan Chase	xxxxxxx9965	Stuart & Sonia Leventhal Irr Tr	6/9/2008	70,000	xxxxxxx9965	Stuart E Leventhal or Sonia Leventhal	JPM-LEVENTHAL00000022 - 25 at JPM-LEVENTHAL00000024
108382	1CM940	STUART LEVENTHAL 2001 IREVOCABLE TRUST C/O CLERMONT MANAGEMENT	8/12/2008	(35,000)	CW	CHECK	JPMorgan Chase	xxxxxxx9965	Stuart & Sonia Leventhal Irr Tr	8/12/2008	35,000	xxxxxxx9965	Stuart E Leventhal or Sonia Leventhal	JPM-LEVENTHAL00000030 - 33 at JPM-LEVENTHAL00000032

^[1] The information contained in these columns was obtained from the BLMIS customer statements.

^[2] The results of our analysis of the activity in the 703 Account and the 509 Account are set forth in Excel spreadsheets titled "JPMC 703 Account Activity - December 1998 to December 2008" and "JPMC 509 Account Analysis - December 1998 to December 2008", which are attached as **Exhibits 4** and **5**, respectively.

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